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ACC 237T.01: Strategies for Business Entities

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**The University of Montana - Missoula
COLLEGE OF TECHNOLOGY
BUSINESS TECHNOLOGY DEPARTMENT**

Course Title:	Strategies for Business Entities	Course Number:	ACC237
Faculty:	Tim Olson	Credits:	3
Office Hours:	MWF 11:10 – 12:00	Office:	AD 11H
Office Phone:	243-7862	Date:	Autumn 2006
Email:	Timothy.Olson@umontana.edu		

PREREQUISITES: ACC132T Accounting I or consent of instructor

COURSE DESCRIPTION:

Legal, accounting, and tax strategies relating to corporations, partnerships, sole proprietorships, LLCs and LLPs. Includes tax preparation projects.

COURSE OBJECTIVES: Upon completion of this course, the student will be able to:

1. Understand basic operational and compliance procedures of a sole proprietorship, partnership, corporation, and limited liability company.
2. Understand basic accounting and tax ramifications surrounding entity choice and operation.
3. Understand planning opportunities available by correct entity choice.
4. Apply, discuss, and justify proposed entity choice based upon real-life situations and cases.

REQUIRED TEXTS:

Tax Savvy for Small Business, by Frederick W. Daily, 9th Edition

LLC or Corporation?, by Anthony Mancusco, 1st Edition

ATTENDANCE: You are expected to come to class. You should not expect to get all that you need to succeed in this class from only reading the text. Tests will partially cover specific material contained in the text, but will in large part be based upon discussions and elaboration in class. I expect you to be able to apply text material and information discussed in class to real-life case studies and situations. Tests may not be made up unless prior arrangements are made. You must take the makeup test the day you return to school. **Let me stress that there are no exceptions to this – if there's a problem, call/e-mail me a message or you have lost the chance to take that particular exam.**

EVALUATION: Grading and evaluation are based upon the following points. Total points earned will be divided by the total points available to determine your grade.

Test #1 – on Tax Savvy	Chapters 1, 2, 3, 4, 5	100
Test #2 – on Tax Savvy	Chapters 6, 7, 8, 9, 10, 11	100
Test #3 – on LLC/Corp	Chapters 1, 2, 3	100
Test #4 – on LLC/Corp	Chapters 4, 5 & class notes	100
Written Paper	Entire Course – due 12/5/06	100
Final Exam	Entire Course	200
Total		700

This syllabus is subject to change.

GRADING SCALE

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60	F

All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University.

All students need to be familiar with the Student Conduct Code. The code is available for review online at <http://www.umt.edu/SA/VPSA/index.cfm/page/1321>